



WORLD HEADQUARTERS

CHRISTOPHER J. CZARKA
VICE PRESIDENT - CORPORATE TAXES

October 15, 2003

The Honorable Bill Thomas
Chairman, Committee on Ways and Means
U.S. House of Representatives
1102 Longworth House Office Building
Washington, DC 20515-6348

Dear Chairman Thomas:

On behalf of Dana Corporation, I am writing to express strong support for your legislation, H.R. 2896, the American Jobs Creation Act of 2003, to reform the international tax provisions of U.S. tax law and make other tax changes that promote U.S. jobs and competitiveness.

Dana is one of the world's largest suppliers of automotive components, modules, and complete systems to a wide variety of vehicle manufacturers and related aftermarkets. The company employs over 60,000 people worldwide.

It is our understanding that modifications may be made to your legislation as the process moves forward. We are pleased to note the inclusion in your bill of the proposal to extend the current five-year net operating loss carry back period to losses incurred in 2003. This provision is of critical importance to companies in many industries, including Dana, which experienced losses at the beginning of the current economic downturn in 2000-2001 and through this sustained downturn. This proposal will provide necessary assistance in allowing companies to accelerate investment and retain or increase employment.

Further, it is my understanding that you may be considering some form of manufacturing rate reduction for inclusion in your bill. If so, we would respectfully request that you consider the impact on financial statements of various forms of relief as you develop this proposal.

Thank you for your leadership on these important issues. I would be pleased to discuss these matters in further detail with you or your staff.

Sincerely yours,
Dana Corporation

Christopher J. Czarka
Vice President - Corporate Taxes

cc: Bob Winters
Greg Nickerson

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